

EXHIBIT 1

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.) Case No. 01-01139 (JKF)
) (Jointly Administered)
Debtors.)
) Re: Docket No. 15012
) 5/21/07 Agenda Item No. 14

**SECOND ORDER GRANTING RELIEF SOUGHT IN DEBTORS'
TWENTY-SECOND OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**

Upon the Twenty-Second Omnibus Objection to Claims (Substantive) (the "Twenty-Second Omnibus Objection") filed by the above captioned debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order expunging and disallowing, reducing or reclassifying, as appropriate, certain claims (collectively, the "Claims" and, each a "Claim"); and no previous application having been made, and upon consideration of the matters set forth herein; and due and proper notice of the Twenty-Second Omnibus Objection having been given, it is hereby

ORDERED that, the Objection to each of the Claims listed on Exhibit A to this Order under the heading "Continued" is continued to the June 25, 2007 omnibus hearing; and it is further

ORDERED that the rights of the Debtors to object to any Claim listed on Exhibit A for any reason are expressly preserved, except as provided for herein; and it is further

ORDERED that, this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: May 21, 2007

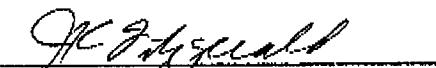

Honorable Judith K. Fitzgerald
United States Bankruptcy Judge

EXHIBIT A

State	Department	Period	Amount	Period	Amount	Period
22 Georgia Department of Revenue		15/07/09	\$95,196.00	P	No Liability	Expenditure
22 NY State Department of Taxation and Finance		17/04/08	\$10,469.00	U	No Liability	Expenditure
		15/10/05	\$24,021.94	A	No Liability	Expenditure